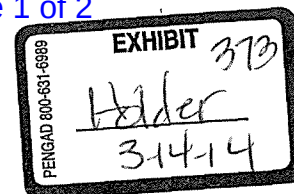


EXCERPT

EXHIBIT 21



**Accounting Disclosure  
Checklist**  
Primary (9/07 Rev.)

Year End

2/23/18

Prepared by

Date

**Purpose**

The Accounting Disclosure Checklist is designed to serve as a "memory jogger" and as a means to document consideration of financial statement disclosures. As a memory jogger, this checklist does not replace judgment in determining necessary disclosures. Refer to applicable literature for detailed disclosure requirements.

**Applicability**

This checklist may be useful when preparing financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), except compiled financial statements that omit substantially all disclosures, the financial statements of employee benefit plans, and the financial statements of governmental entities.

The disclosure checklist is designed to address current-year disclosure requirements. In situations where new standards or other literature replace previous literature, prior-year disclosures made pursuant to prior-year requirements should not be changed or deleted unless explicitly required in the new standard or literature.

The disclosures included in the checklist that are identified with an asterisk (\*) are required to be disclosed, if applicable, in the financial statements of companies subject to SEC reporting requirements (including SEC Observer comments relating to EITF issues) that are prepared in conformity with GAAP pursuant to the Securities and Exchange Commission's Proxy Rules (Regulation 14A). The Proxy Rules incorporate Regulation S-X and certain sections of Regulation S-K. Therefore, items marked with an asterisk (\*) cover the applicable sections of Regulation S-X, Regulation S-K, and certain statements of the Financial Accounting Standards Board (FASB) applicable only to public companies. Items that are identified with an asterisk are not required to be disclosed in the financial statements of non-SEC entities. All other disclosures included in the checklist (unless otherwise specifically indicated) are required by standards to be disclosed, if applicable, in financial statements prepared in conformity with GAAP.

Since the annual report to shareholders prepared under the annual Proxy Rules is often incorporated by reference into the Form 10-K, it is important to note the major differences between those financial statements required by Form 10-K and those required under the Proxy Rules (i.e., the rules that apply in situations in which the solicitation of proxies is made in connection with an annual meeting of security holders, such as when directors are to be elected, and not when shareholders are voting on a business acquisition or other transaction requiring additional financial information). The Proxy Rules do not require separate financial statements of subsidiaries not consolidated and 50 percent-or-less-owned persons (S-X, Rule 3-09), financial statements of guarantors and issuers of guaranteed securities registered or being registered (S-X, Rule 3-10), financial statements of an inactive registrant (S-X, Rule 3-11), financial statements of

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Accounting Disclosure  
Checklist  
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Applicability

- |                           |                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>✓</u>                  | (1) Nature of relationships.                                                                                                                                                                                                                                                                                                                                                                                                |
| <u>✓</u>                  | (2) Description of transactions.                                                                                                                                                                                                                                                                                                                                                                                            |
| <u>✓</u>                  | (3) Amounts of transactions and effects of any change in the method of establishing terms from that used in the preceding period.                                                                                                                                                                                                                                                                                           |
| <u>✓</u>                  | (4) Amounts due from or to related parties and, if not otherwise apparent, terms and manner of settlement.                                                                                                                                                                                                                                                                                                                  |
| <u>N/A</u>                | (5) Amounts of current and deferred tax expense due to or from affiliates and the method used to allocate tax to affiliates and any changes in method (AC 127.148; SFAS 109 ¶49).                                                                                                                                                                                                                                           |
| <u>N/A</u>                | (b) The nature of common ownership or management control relationships with other enterprises, where the existence of that control could result in operating results or financial position of the reporting enterprise significantly different from those that would have been obtained if the enterprises were autonomous, should be disclosed even though there are no transactions between the enterprises (AC R36.104). |
| <u>N/A</u>                | (c) The nature and extent of leasing transactions with related parties (AC L10.125; SFAS 13 ¶29).                                                                                                                                                                                                                                                                                                                           |
| <u>N/A</u> <sup>1/m</sup> | (d) Disclose amounts on face of balance sheet, income statement, or statement of cash flows (S-X, Rule 4-08(k)).*                                                                                                                                                                                                                                                                                                           |
| <u>✓</u>                  | (e) Disclose the amount of securities of and indebtedness of/to related parties (S-X, Rules 5-02.10, 5-02.11, and 5-02.23).*                                                                                                                                                                                                                                                                                                |
| <u>N/A</u>                | (f) Disclose the following for intercompany transactions with entities accounted for by the equity method (S-X, Rule 3A-04)*:                                                                                                                                                                                                                                                                                               |
| <u>✓</u>                  | (1) Amounts of any unrealized profits and losses on transactions not eliminated                                                                                                                                                                                                                                                                                                                                             |
| <u>✓</u>                  | (2) Reasons amounts were not eliminated                                                                                                                                                                                                                                                                                                                                                                                     |
| <u>✓</u>                  | (3) Method of treatment for such items.                                                                                                                                                                                                                                                                                                                                                                                     |

6. Subsequent Events

- ✓ Description of "Type-two" subsequent events if disclosure is necessary to prevent financial statements from being misleading (AC C59.112; SFAS 5 ¶11; AU 560.05-.09), with supplemental pro forma statements in some cases.

7. Cash and Cash Equivalents

- ✓ (a) Pledges or restrictions, including contractual compensating balances (S-X, Rule 5-02.1)
- ✓ (b) Separate disclosure of cash or cash items restricted as to withdrawal or use (AC B05.105-.107)

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